

## **Items found during review of FY08 Expenditures on the Missouri Accountability Portal (MAP)**

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Note: FY08 expenditures were reviewed on the Missouri Accountability Portal through searches by: Agency, Category, Vendor, and Contract.

### **1. Per review of expenditures on MAP by category (object) and vendor, it appears there were several payments which may have been miscoded.**

If payments were miscoded, agencies need to process journal voucher documents in SAM II to correct the coding errors before the fiscal year end.

Possible miscoding examples found include:

- Imo's Pizza was paid for "other business services".
- UPS was paid for "laundry and linen services" and "laboratory services".
- Wulff-Rogers Construction Co. was paid for "food services".
- Donut Delight was paid for "clothing supplies".
- Arris Pizza, Little Caesar's, Dairy Queen, Show Me Lanes Bar, and Lacrosse Lumber were paid for "education supplies".
- Industrial Soap Co., B&B Theatre, Hobby Lobby, Cinema III, Lowe's, and William Woods Univ. were paid for "food and dietary supplies".
- Touchless Car Wash was paid for "plumbing supplies" and "vehicle repair supplies".
- Mazzio's Pizza and Little Caesar's were paid for "recreational supplies".
- Cliff's Truck Repair, Dirnberger Construction, and SRB General Construction were paid for "health assistance payments".
- Allied Waste and Crown Linen were paid for "security services".
- Missouri Valley Broadcasting, JLG Trucking, and St. Louis University were paid for "burial services".
- Drury Inns in Atlanta and Champaign were paid for "in-state lodging".
- Drury Inn-St. Joseph, Pear Tree Inn-St. Louis, Southeast Mo. State University., University of Missouri-Kansas City, and the Special Olympics were paid for "out-of-state lodging".

Agencies may be able to explain that some of these payments were coded appropriately, but these are items we would follow up on.

## **2. It appears that some agency p-card purchases were not identified on MAP as “Procurement Card Payments”.**

Per review of expenditures on MAP and SAM II by vendor, it looks as though all payments paid in SAM II to “UMB Card Center” were correctly classified on MAP as “Procurement Card Payments”.

However, MAP currently shows payments made to the Vendor “UMB Bank” for: supplies, travel, fuel, professional services, professional development, agency provided food, equipment rental, office equipment, etc.

These types of payments to UMB Bank appear to be for agency use of the procurement cards, but were paid to the wrong vendor code in SAM II.

Agencies must code all p-card payment documents to the vendor “UMB Card Center” (vendor # 44020123006) as opposed to “UMB Bank” in SAM II so that p-card purchases are reported correctly on MAP. If the SAM II p-card interface is used by agencies, the default vendor is “UMB Card Center”. Eight agencies are currently using the interface. If your agency is not using the interface process, your agency should consider using this process for efficiency.

## **3. A large portion of the expenditures reviewed on MAP appear to be “non-contract purchases”.**

Significant cost savings could be achieved if more agency payments were made against existing statewide contracts for specific goods and services.

In addition, there appears to be instances where multiple agencies pay the same vendor for similar types of “non-contract” purchases of goods and services. For these instances, the state could save costs if there were additional state-wide contracts available for agencies to use.

Examples of “non-contract purchases” reviewed on MAP include:

- “Advertising services” and “other professional services” paid to Adamson Advertising Inc. totaling over \$1 million each year.
- “Food & dietary supplies” paid to Rebhan R&W Meat of \$1 million and Kohl Wholesale of \$784,000.

- “Attorney services” paid to Douglas, Van Camp of \$186,000 and Newman, Comley & Ruth of \$145,000.
- “Other professional services” paid to AMEC Earth & Environmental Inc. of \$1.3 million.

**4. Analytical review of expenditures on MAP by fiscal year by category (object) and by agency has been helpful in identifying unusually large spending fluctuations to follow up with agencies for explanation.**

Example: MAP Expenditure Search by Agency by Category under “Professional Services”, then “Credit Card Fees” showed that some agencies pay credit card fees to banks. Agency fiscal managers explained that this allows the agencies to receive credit card payments for agency-specific programs. It was noted that a particular agency had a large increase in the amount of credit card fees paid for the 1<sup>st</sup> three months of FY08 when compared to all of FY07. OA asked the agency about this and found that it was because a \$120,000 payment was miscoded and should not have been classified as “credit card fees”. The agency was then able to process a Journal Voucher document to correct this on SAM II.